G. R. S. 58]

Previous references.

1 P

V

1917-18

(G7)

G7 File No. 93-17

Serial Nos. 7, 12, 14, 15

Later references.

GENERAL AND REVENUE SECRETARIAT.

n. 60

1/3

Serial Nos. 9

Part B for July 1918

SUBJECT.

Railway Construction Accounts of the two Mysore - Arsikere Railway Divisions.

Final order.

Order of Government was communicated to the Controller to Govt.

W D 1351—GPB—20,000—13-12-15

S. P. Shivakappa.
21/1/1919.

G. R. S. III—1] 1917-18

GENERAL AND REVENUE SECRETARIAT.

GF

NOTES.

File No. 93-17

FILE HEADING.

Railway Construction Accounts

From

The Comptroller to Govt:

No. 892/Rl Dated 17-12-17 Received

Diary No. 1432	Enclos.	Spare Copies.	Serial No. 7.

BRIEF ABSTRACT OF LETTER.

Refers to G.O. of the 28th November 1917 and requires in the circumstances stated how the two Mysore-Hassiknee Railway Divisions should be treated from the date of the opening of the line for traffic

NOTES AND ORDERS.

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-15

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

1432/V21

General and Revenue Secretariat.

G F File No. 93 of 1917-18.

Serial No.	
	1. Subd for orders on para 6 of the Comptroller's letter.
	WR 2. 22-12-17 I understand that as stated in para 4 the new procedure has been applied in the case of the new construction Division, and that it is extended to the survey Division also. If the later communication from the Comptr. on this subject has not yet been received, please call for it informally. 18 26/12/17
8	From the Comptr. No. R.6.925 Dy. dt 27.12.1917. Submits copies of letters for information.
WR 2-1-18	3. Subd with the communications referred to.
WR 5-1-18.	4. The Ry Secy has sent another communication in this matter. Put up, disposed as desired. 18 8.1.18
SP 9	From The Secretary to Govt for Railways R. 1965 Dy 5/1/18 d. 1575 States that Govt desire that the old system of payments might be continued until the Railway Secretary's representations before them is properly considered & requests the Comptroller be advised ac-

NOTE—Contn. sheet.

WD 1283—GPB—60,000—1-12-16—S.

1575

G. R. S. III-2]

General and Revenue Secretariat. | §7 File No. 93 of 1917.

Serial No.	
	5. Asst Secretary's order on the paper 8/7 1/18.
	6. Please call for the papers (marked A) for perusal and return to enable necessary instructions being issued to the Comptroller as in para 2.
Letter 4	7. Forwarded with Compliments to the Secretary to Government for Railways for favor of returning the file with the papers referred to above.
	8th January 1918. For Financial Secretary
	8. Issue draft today
	9-1-18
10	To the Secy for Rys. No: 3R: 35 13 & 9-1-18
	Calls for the file of papers containing the G.O directing that the old system of payments might be continued till orders are passed on his further representation.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

1575
1644

G. R. S. III-2.

General and Revenue Secretariat.

G. F. File No. 93 of 1917-18

Serial No.	
11	From the Comptr: to Govt: No: R. 6. 974. D 9-1-18 Forwards certain correspondence between China & the Legn on the subject of introduction of new procedure sanctioned by Govt. in the system of accounts of the Ry: Deptt:
	6. 9. Subd with previous references for orders.
	MM 11-1-18.
1489 12-1-18.	19 The order flagged M. regarding the modification in the system of Ry Constn. audit was passed after careful consideration of the Ry Boys views and the opinions of all the Govts concerned. This was intimated to the Ry. Boys also in letter flagged J.
P. W. D. B.	19 The Ry Boys appear to have made a representation and this the Finn branch is not aware of. The papers have been asked for and sent for reference.
T.	19 The last sentence in the letter of the Ry Boys dated 23.1.18. at A - flag Y seems open to objection as expressed by the Comptr -
P. W. D. A. 2.	

NOTE—Contn. sheet.

13. Subd-

ND 1283—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

GR File No. 93 of 1917-18.

Serial No.	
	before taking any further action in the matter it seems desirable to await the receipt of the papers called for in this office letter of the 9th inst. (Mr. Mumford). 16 4.6.18
T.	2/c. The Chief Commissioner, Railways, Delhi. Please return to the R.Y. sect. the file containing the recent correspondence. 16.1.18.
3729 19-1-18	1/c. File herewith submitted. The order is flagged X. 16.1.18.
in the file thereto	1/c. The Comptroller's letter
Paper under disposal (A) 2 + B (limited file)	may be placed before the Divan
2/c. Please write to the Comptroller at once asking him to hold the order in abeyance	14. The order of 5th Jan. dispensing Cancel the R.O. - but hold it in abeyance - pending Consideration of the proposed representations of the R.Y. Secy.
18 draft 16	15. The inf called for re procedure in the Railways - notified by slate may be obtained.
2/c. Issue draft today if received. 16 19.1.18.	16. The Comptroller is requested in intimating against the views of the R.Y. Secy Communication. 16.1.18
19-1-18	

(43) NOTE—Contn. sheet.

WJ 1283—GPB—60,000—1-12-16—S.

1664

G. R. S. III-2

General and Revenue Secretariat.

G. F. File No. 93 of 1917-18.

Serial No.	
12	To the Comptroller to Govt. No: Fd: 3868 D 19-1-18 states that the old system of payments may be allowed to continue pending further consideration of the representations of the Railway Secy: now before Govt.
	To the Secy: for Rys: No: Fd: 3869 D 19-1-18 Forwards copy of the above for information.
	22. File submitted to the Dewan as directed in para 13. WR 21-1-18. (Dewan). 21.1.18
	23. The tone of the Agent's letter is certainly objectionable.
	24. He may be requested to state why he has used such discourteous language. 28.1.18
	25. Draft-

Sealed
The linked file has to be sent to the Ry: Secretariat for circulating the methods followed in other Ry: Administrations
3799 22.1.18

The linked file has been sent to the Railways Secretariat
23.1.18

NOTE—Contn. sheet.

WD 1283—GPB—60,000—1-12-16—S.

6449

G. R. S. III-2

General and Revenue Secretariat. | G. F. File No. 93 of 1917-18.

Serial No.	
	26. Draft Suled as directed WA 30-1-18. 27. Issue 28. The Hc Sec to be marked Confidential 18 31.1.18
14.	To the Secy to Govt: for Rys: No: FW. 4077. D 1-2-18. Refers to Agents letter no 83. dated 3-1-18. to the Comptr: and states that in the opinion of Govt. the tone of the Agents letter is objectionable and enquires why the Agent has used such discourteous language in his communication to Comptr: 29. Please take action in respect of members absence para 15. 30. Draft to dy Secy 4-2-18 18 18-2-18
	31 Draft suled: WA 19-2-18. 20 Secy/. 18 21.2.18
	32. Issue 26/2

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

15

G. R. S. III-2]

General and Revenue Secretariat.

97 File No. 93 of 1917.

Serial No.	
15	To the Secy to Govt for railways No 7L4704 d 1-3-18. Enquires what the procedure obtaining in railways worked by the State in Br. India is as regards the system of payments in the railway Construction depts
16	From the Secy to Govt for railways. No RS 2669 d 8/3/18 Forwards copy of letter No 1252 d the 2nd Feby 1918 recd from the Agent Mysore State railways in reply to Serial No 14.
	Subd 33 Reps & Serial 15 is answered.
Lead & put up increments	DRR 9-3-18 It is meanwhile the P.W.D is furnished with repn to Dewan Sahib's minute of 28.1.18
	(18 members) = 18 9.3.18
3135/9/3	It may be submitted to the Dewan
	9/3
	Dewan) 18 9.3.18
4799 / 12.3.18	Dewan's order
united file × original in Rly Secy file No 1 Gf	36. The explanation of the Railway Secy for using discourteous language to the benighted is not very convincing. Such language may be avoided in future. His best course is to bring unusual difficulties

NOTE—Contn. sheet.

2934/

G. R. S. III-2]

General and Revenue Secretariat. | Fy. File No. 93 of 1917-18

Serial No.	
	raised by the Accounts Deptt. promptly to the Notice of Govt. Sd/ M.V. 8-6-18.
	37. Draft D.O. Suled: as directed
	MR 13-6-18 Henry 18 14/6
	38. Is not the Dewan's order recorded in a Ry Sects file which goes back to the Ry Secy? What is the use of a separate Dmp? MR 14/6
re introduction of the System of payments in the Fy Comm. Deptt. by bills drawn on Treasuries	Suled Suled to Finl Secy on 21-6-18
	39. Suled: for orders as to whether the file may be records now:, and whether no communicn is reqd. to be made to Compte with reference to the last para of his letter of 10-1-18. MR 21-6-18 18 26/6/18
	Henry 40. Maybe shown to Compte n.o. & Cher MR 1/7
	41. To Compte no. with Compliments. for note Dewan's copy of letter read and returned MR 1/7 18

FINANCIAL REV. SECRETARIAT. II 2 JUL 1918

7/10-18

1042 27/6

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

G.F. 93-17
Sr. 7
D 1432

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. 892 R.C.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 17 December 1917.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

To

Rajamantrapravina Diwan Bahadur J. S. Chakravarti, ESQ., M.A., F.R.A.S., etc.
Secretary to the Government of Mysore,
Financial *Department.*

SIR,

In continuation of my letter No. —/R.C.832 dated 3rd December 1917 requesting that for the reasons therein stated, the date of the introduction of the changes in the system of the accounts of the Railway Construction sanctioned in Government Order No.FL. 2612-61/G.F.93-17-2 dated 28th November 1917 may be ~~extended~~ altered to 1st January 1918, I have the honor to state that I had proposed to issue the accompanying circular to all the Disbursing Officers of the Railway Construction Department, but as I have since been informed of the opening of the Mysore-Arsikere Railway from the 26th instant the situation is somewhat altered, and I have deferred issuing the circular.

2. With the opening of the Mysore-Arsikere Railway, the Locomotive and Carriage and Wagon Departments will cease to have drawing accounts of their own and be treated as Open Line Departments, the payments pertaining to these Departments being all made on bills preaudited by this office under the rules in the Open Line Code. It will not therefore be necessary to apply the procedure sanctioned

in the Government Order of the 28th November 1917 to these departments.

3. The two Mysore-Arsikere Railway Divisions will after the Opening of the line be sooner or later wound up, and they may in the interval be treated as Open Line Divisions, the work bills being sent to this office for pre-audit under the rules for Open Line Capital Works.

4. In regard to the Railway Survey Department, the officers in charge of the respective surveys hold imprests and render accounts directly to Comptroller, who in respect of the accounts of this department of the Railway, does all the work of a divisional officer and arranges for payment of bills for salaries, establishment &c by means of cheques issued by the Pay Section of my office on the Treasuries at which payment is required. The change in the system introduced by the Government Order referred to above will not therefore materially affect the existing procedure, except that the survey charges will be allocated directly by the final heads of expenditure in the books of this office instead of through a remittance head.

5. In regard to the Stores Department it is proposed to transfer the detailed audit of stores now conducted by the Chief Storekeeper to this office and after the transfer is effected the stores department will also be an Open Line Department, and there will be no necessity to apply the new system of construction accounts ~~to this department~~.

6. In these circumstances, I have thought fit to hold in abeyance the issue of the circular I had proposed to send to the disbursing officers of the departments and divisions named above, pending orders of Government as to how the two Mysore-Arsikere Railway Divisions should be treated from the date of the opening of the line for traffic, and I solicit early orders on the subject.

7. As for the Divisions ~~other than those of the Mysore-Arsikere Railway~~, recently formed in connexion with the construction of new lines, it may not be feasible to apply in their case

Rev. 6-G793-17-7

4

OFFICE OF THE COMPTROLLER IN MYSORE,
Bangalore, 5th December 1917.

No.
R. C. 839.

REFORM OF RAILWAY CONSTRUCTION ACCOUNTS.

To

All Executive Engineers and Disbursing Officers of the Railway Construction Department, and Treasury Officers.

SIR,

Government having in their Order No. Fl. 2612-61—G. F. 93-17-2, dated the 28th November 1917, directed that the reforms in the Public Works System of Accounts, sanctioned in Government Order No. Fl. 7750-99—G. F. 219-16-1, dated the 22nd June 1917, should be applied *mutatis mutandis* to the Railway Construction Accounts also, I have the honor to forward herewith copies of the marginally noted references which contain detailed instructions on the subject.

1. Government Order No. Fl. 7750-99—G. F. 219-16-1, dated the 22nd June 1917.
2. Comptroller's Circular No. 2186, dated 5th October 1917.
3. Comptroller's Circular No. 3, dated 21st March 1917.
4. Comptroller's Circular No. 4, dated 18th April 1917

I. The method of preparation and encashment of Salary, Establishment, Travelling Allowance and Contingent bills is fully explained in paras 1 to 22 and 24 *et seq* of my Circular No 3, dated the 21st March 1917. Para 23 of this Circular is not applicable to Railways. The amounts of permanent advances for Contingent expenditure required by Divisional and Sub-Divisonal Officers are limited by Government to Rs. 100 and Rs. 20 respectively and within these limits, the Agent may be addressed to sanction suitable amounts and intimate to this office the amounts sanctioned. The Treasuries on which cheques are now being drawn and on which pass orders for payment of work bills will hearafter be drawn are authorised to pay permanent advances sanctioned by the Agent. The officers for whom these advances are sanctioned should draw the amounts on simple receipts to which should be attached duly authenticated copies of Agent's orders sanctioning advances. Recoveries on account of Security Deposits, of rents due for occupation of Public Buildings, of Miscellaneous Advances, etc., from salary and establishment bills will be dealt with in accordance with the instructions in Circular No. 4, dated the 18th April 1917. Para 5 of this Circular explains how arrears and overpayments outstanding in the Establishment Charges Schedule on the 1st January 1918 should be adjusted.

II. Under the revised procedure, work bills will be paid by treasuries on presentation of pass orders supported by regular bills, instead of, as hitherto by cheques drawn by Disbursing Officers against letters of credit. Departmental labour and other small items of expenditure on works will be met out of permanent advances granted to Disbursing Officers. Paras 1 to 7 of the Memorandum appended to Government Order No. Fl. 7750-99—G. F. 219-16-1, dated the 22nd June 1917, explain how work bills are to be prepared and paid. The Agent should be applied to for permanent advances required for works expenditure and the sanctioned amounts should be drawn as stated in para 1 *supra*.

Detailed instructions regarding the forms of bills, the up-keep of C. Registers, the preparation of Revenue and other accounts, the accounts to be maintained and submitted by Sub-Divisional Officers and Executive Engineers will be found in paras 8 to 18 and 21 to 23 of the Memorandum referred to above and my Circular No. W. A. D. I. 338—Cir. No. 2186, dated the 5th October 1917.

2. I would impress on all officers the necessity for a careful study of the detailed instructions and request that arrangements may kindly be made to adopt the new procedure from *1st January 1918* without fail. The Divisional Accountants should be directed to make themselves thoroughly conversant with the main features and the subsidiary details of the reforms and to promptly bring to notice any doubt or difficulty they may experience and apply for instructions.

3. The following requirements have also to be carefully attended to.

(*a*) Indents for the requisite forms and registers may be sent in early. A list of the revised forms and registers is appended.

(*b*) There should be no cash in hand at the end of December 1917. The cash balance on 31st December 1917 should be paid into Treasury. All the imprest accounts should be closed and balances, if any, promptly paid into Treasury.

(*c*) The amounts of Permanent Advances which will be sanctioned by the Agent should be drawn from treasury early in January 1918 on presentation of simple receipts.

I have the honor to be,
Sir,
Your most obedient servant,

M. N. KRISHNA RAO,
Comptroller.

1

FORMS AND BOOKS REFERRED TO IN CIRCULAR.

Register of bills received.
Do passed.
Work Bills (original)
Do (duplicate)
Do (triplicate.)
Pass Order forms (books).
Cash Book.
Register of Deposits.
Schedule Dockets.
Abstract of schedule Dockets.
Register of Permanent Advance.
Permanent advance recoupment bill forms.
Register of Miscellaneous Advances.
Schedule of debits to transfers.

circumstances, Government reserve the question of introducting the preaudit system for Divisions located in Bangalore for future consideration after the system of payment by bills instead of by cheques has been in operation for sometime.

10. The suggestions made by Mr. Datta in regard to the simplification of the accounts work done in the Comptroller's Office are also approved. The Comptroller is requested to take needful action in the matter in consultation with Mr. Datta.

11. The proposal of Mr. Datta for the complete amalgamation of the Public Works and Civil Branches of the Comptroller's Office calculated to reduce the work and the establishment of that office, is also approved and his detailed proposals about the reorganisation of the Comptroller's Office staff are awaited.

12. Government have passed separate orders in regard to the strict observance by departmental officers of the rules of the Public Works Code and the standing orders issued from time to time, the desirability of regular inspections by the controlling officers of the Department and the Comptroller and other disciplinary measures necessary to enable Government to exercise a more effective control over the administration of the Public Works Department.

13. With the strict enforcement of these several orders and the introduction of the changes now sanctioned, Government hope that there will be a decided improvement in the working of the Public Works Department.

D M. NARASINGA RAO,
Secy. to Govt., Gen. Dept.

To—The Comptroller, Mysore Government.
The Secretary to Government, Public Works Department.
The Chief Engineer, Public Works Department.
The Chief Engineer, Irrigation Department.
The Chief Electrical Engineer.
The Revenue Commissioner in Mysore.
The Superintending and Executive Engineers.
Mr. K. L. Datta, Special Officer.
The other Heads of Departments.

Exd.—C. R.

APPENDIX A.

Permanent Advances to Executive Engineers, Sub-Divisional and other Disbursing Officers.

Name of Division	Executive Engineer, Sub-Divisional and other Disbursing Officers to whom permanent advances are sanctioned	Amount of permanent advance	Remarks
		Rs.	
1. Bangalore Division.	Executive Engineer	100	For Railway freight, cart-hire, etc.
	Sub-Divisional Officer, Headquarters Range.	500	
	Sub-Divisional Officer, No. 1 ...	500	
	Do do „ 2 ...	500	
	Do do „ 3 ...	400	
	Do do „ 4 ...	1,000	
	Sub-Divisional Officer, Marulwadi ...	500	
	Do do Ootacamund ...	500	
2. Mysore Division ...	Executive Engineer ...	100	For Railway freight, cart-hire, etc.
	Sub-Divisional Officer, No. 1 ...	750	
	Do do „ 2 ...	1,000	
	Do do „ 3 ...	1,000	
	Do do „ 4 ...	1,000	
	Do do „ 5 ...	1,000	
	Sub-Divisional Officer, Herigai ...	1,000	
3. Irrigation Division.	Executive Engineer ...	1 000	
	Sub-Divisional Officer, Marikanave ...	1,000	
4. Public Works Workshop ...	Superintendent	1,000	
5. Sanitary Division.	Assistant Engineer in charge ...	500	
	Sub-Divisional Officer, No. 1 ...	50	
6. Mysore Headquarters Range ...	Executive Engineer ...	1,000	
7. Water-Supply Division ...	Executive Engineer ...	500	
	Soldevanhalli Pumping Station ...	50	
	Shimoga Water Works ...	50	
	Jewel Filters	50	
	Davangere Sub-Division, Harihar Water Works	250	
8. Kadur ...	Executive Engineer	100	For Railway freight, cart-hire, etc.
	Sub-Divisional Officer		
	No. 1 (Headquarters)—	500	
	No. 2	500	
	No. 3	250	
	No. 4	500	
	No. 5	500	

MEMORANDUM.

The following subsidiary instructions are issued for the information and guidance of officers and subordinates of the Public Works Department with regard to the preparation and payment of work bills and compilation of Sub-Divisional and Divisional accounts.

I. Preparation and Payment of Work Bills.

1. Works are executed either under the contract or the piecework system or by departmental labour. When work is done by contract, a contract certificate will be drawn in triplicate, one to be handed over to the payee after having been passed for payment at the treasury by the Executive Engineer and to be presented by the contractor for payment at the treasury, one for the Divisional Office and one for the Sub-Divisional Office. The original copy should be in white or yellow form according as it is an intermediate or a final bill, while the copies to be retained in the Divisional and Sub-Divisional Offices will be in the same form but bearing at the top the printed words "Not payable at the Treasury" and will also be in coloured paper to distinguish them readily from the original bills which will be payable at the treasury. All the three copies should be submitted to the Divisional Office where the bill will be audited in the same detail in which it is audited now and when the Accountant has passed it, a pass order sheet in Form D will be attached to the original copy of the bill and all the three copies will be put up before the Executive Engineer, who will affix his signature on the pay order written on the ground work in the pass order sheet attached to the original copy, and at the same time impress a stamp "Pay order issued" on the bills, the stamp being always kept in his personal custody. The original bill thus stamped and with the pass order sheet duly signed by the Executive Engineer or other passing officer will be the Treasury Officer's authority to pay the specified amount to the party. The Treasury Officer will send these paid vouchers to the Audit Office with his bi-monthly lists of payments and before making the payment will take care to see that the document is a genuine one and that it contains a stamped acknowledgment of the contractor. If the acknowledgment on the bills themselves is not stamped, that on the pass order sheet should be stamped with a receipt stamp. Both the acknowledgments, namely, those on the bill and on the pass order sheet need not be stamped with receipt stamps.

2. Departmental labour is not common and, with the exception of the Cauvery Reservoir Works which are carried out wholly by departmental agency and the weekly payments for labour on which, amount to about Rs. 30,000, the amount of work done by departmental labour in the other Divisions is very small, and in all these cases, including those relating to the Cauvery Reservoir Works, payments should be made on muster rolls or task work statements from permanent advances given to the disbursing officers whether they be Executive Engineers in charge of Divisions or Sub-Divisional Officers. The amount of permanent advance to be held by each officer is separately fixed in Appendix A.

3. *Bills how to be audited and passed for payment by Divisional Offices.*—A register of permanent advances will be maintained in each Divisional and Sub-Divisional Office. Bills for recoupment of permanent advances drawn by Sub-Divisional Officers should be in duplicate and submitted to the Divisional Office, supported by all sub-vouchers. The original bill will be passed by the Divisional Officer and an order for payment of the proper amount should be recorded by him on it. The separate pass order sheet prescribed for contract certificates should not be used in the case of these recoupment vouchers which should be payable invariably to the Sub-Divisional Officer. When signing the pay order on the recoupment voucher the Divisional Officer himself should cancel the muster rolls and the other sub-vouchers below Rs. 25 submitted with it, in such a way that they cannot be used again and retain them in his own office with the duplicate bills. The original bills with the pass order duly signed by the Executive Engineer and with the other sub-vouchers will then be returned to the Sub-Divisional Officers for obtaining payment from the Treasury. The sub-vouchers should not be drawn in duplicate.

Sub-Divisional Officers are authorised to pay contractors' or pieceworkers' bills up to Rs. 100 a month for each contractor for each work. Such bills will be paid from the permanent advance and will be treated as sub-vouchers to recoupment bills to be passed for payment by the Executive Engineer.

4. *Payment of bills at treasuries.*—If more than one contract certificate has to be passed for payment on the same day in favour of the same contractor all the contract certificates will be included in one pass order sheet in Form D, the numbers of the certificates passed, the names of the works and the amounts being shown separately in it. Thus, all such bills will have one such pass order sheet attached to them. If a bill is lost before payment, a duplicate of it will be prepared and passed for payment only after obtaining a certificate from the Treasury Officer that the bill has not been paid. When such a certificate is once issued by the Treasury Officer, he will not make any payment on the original bill thereafter. In such cases, the fact that the original bill has been lost, will be noted on the duplicate bill under the signature of the passing officer and the duplicate will bear the same number as the original bill.

Register of bills.

5. Bills will be serially numbered in the Divisional Office in one series throughout the year and entered on receipt in a register in appended Form 'A'. As each bill is passed for payment at the treasury or sub-treasury, it will be numbered in the Divisional Office and the number and date entered in a register in Form B, containing a reference to item number in Register A and with columns, among others, for contractors' initials in token of receipt of the bill by the contractor and another column to show the date of payment at the treasury to be filled up from the pass book. Where a bill is sent by registered post, the date of despatch will be noted in the column "contractor's initials." The number of the bills should be continuous and serial for the whole official year and should include all work bills whether they are contract certificates or piecework bills or vouchers for recoupment of permanent advances for works but not those for contingent charges.

Completion of accounts.

6. The Executive Engineer will prepare his accounts, on the basis of the duplicate bills retained by him and include the whole of their amounts in his accounts as expenditure even though some of them might not have been paid at the treasury; and at the end of the month, the total amounts of the bills passed for payment will be credited in his adjustment book to the head "Public Works Bills Payable" by *per contra* debit to the expenditure heads. Recoveries effected from bills, when creditable to a head or a work, other than the works from the bills for which they are made, should be adjusted through the adjustment book. Fines recovered from contractors will invariably be treated as a reduction of the charges on the work. The duplicate vouchers need not be submitted by him to the audit office, which will get the original bills when they are paid as vouchers with the fortnightly lists of payments of Treasury Officers.

Difference in the treatment of work bills and salary, etc., bills.

7. The payments made by Treasury Officers on account of these bills will be debited in the treasury accounts to the head "Public Works Bills Payable," and the Comptroller will bring to account the amount of bills passed for payment by the Divisional Officer by *per contra* credit to this head "Public Works Bills Payable." The balance under this head will represent the amount of bills passed for payment by Public Works Office but not yet paid by the treasury. This procedure will apply only in the case of work bills and not salaries, establishment, contingent and travelling allowance bills, as these will be treated by Treasury Officers like all similar bills presented by officers of the Civil Department. They will not contain any passing orders by Public Works Officers, but will be simply receipted by them in token of having received payment. This absence of a passing order which will invariably state that the amount is to be debited to head "Public Works Bills Payable," and the absence of the printed ground work on salary, etc., bills will further help Treasury Officers to enable them to distinguish these bills, from work bills though the details of the charges given in them should be sufficient for the purpose. A Treasury pass book will be maintained, as at present, but instead of Letters of Credit and the payment of cheques being noted in it, the Treasury Officer will note in it the numbers and amounts of work bills paid by him. This will enable the Divisional Officer to ascertain what bills passed by him have not been paid at the end of

fund will continue. This will be compiled from a skeleton abstract of the schedule dockets working up to the total monthly expenditure under each head and will show the expenditure on major, minor and repair works separately for comparison with appropriations. Sample forms of schedule dockets showing the modifications required (Form E) and of the abstract of the dockets (Form F) are attached.

IV. Completion Reports.

15. Completion reports should be sent in future by the Executive Engineer through the circle office. The Superintending Engineer will notice any long delays between the date of completion of the work and the date of submission of the completion report, as also any large savings or excesses on estimates and should enquire into and take action in regard to avoidable delays and unexplained lapses or excesses. When completion reports are not received by the audit office in future within three months after completion of the work, the matter will be reported by the Audit Office to the Superintending Engineer who will be held responsible for further delay. A quarterly report of overdue completion reports will be submitted also to Government by the audit office through Superintending Engineers who will be required to forward them to Government within a week after receipt with an explanation of the delay in each case.

V. Accounts of Revenue.

Revenue accounts and rent returns.

16. As regards revenue, the realisations will be entered in a cash book on the receipt side and when they are paid into the treasury, which will be done as soon as the amounts are recovered, they will be charged on the payment side. Bills passed for payment should not be entered in the cash book. The payments into the treasury will be accompanied by the remittance book and a challan to be retained by the treasury, which will show the head of account to which the amount remitted is to be credited in the treasury accounts.

There should be no cash balance at the end of a month and miscellaneous revenue received on the last day of a month after business hours, when it cannot be paid into the treasury the same day, will be brought on the cash book of the next month as if it was received on the first working day of that month. In the case of amounts paid into treasuries (including sub-treasuries) direct by other parties, the Treasury Officer will credit them direct to the Public Works heads of account and forward the duplicate copy of the challan to the Public Works Officer concerned who should bring the amount on his cash book at once by *per contra* debit as a remittance to the treasury. At the end of the month, the Executive Engineer will obtain from the treasury a consolidated treasury receipt showing the total amount received by the Treasury Officer and the heads of account, and will forward it to the Audit Office after comparing it with his cash book and recording on it a certificate that the total amount agrees with the total remittances shown in his cash book. No extracts from his cash book need be sent to the Audit Office as the Treasury Officer will bring the amounts in his treasury accounts direct under the proper heads concerned which will be shown in a separate schedule accompanying his accounts and all that will be necessary for the Account Office to see is that this schedule agrees with the consolidated receipt in all respects. In the case of property from which regular revenue can be looked for, the usual register of miscellaneous properties can be continued so as not to weaken administrative control. In fact, there is no register at present in use; but one is necessary for showing the nature of property from which regular revenue can be expected and the total revenue realised. The register should be in Form G and should show, for purposes of comparison, realisations for two years and any falling off or increase should be briefly explained. Without a register of this kind, it is not possible to know what the sources of miscellaneous revenue in the Division are and how much is realised. The rent return should be prepared and submitted along with the statement of recoveries in other departments (Form 44-B) as at present. In regard to profits on workshop jobs, the credit of the centage charges to revenue will be adjusted as hitherto.

VI. Other Accounts.

17. The transfer schedules both for debits and credits will follow the usual procedure.

Debit and Transfer Schedules.

The amounts of deposits will be paid into the treasury as received, and accounts for them maintained in a separate register in Civil Account Code Form 41. Repayments will be made on deposit refund forms either from the permanent advance or by passing bills for payment at the treasury, accompanied by a pass order sheet in Form D. Repayments made from the permanent advance will be recouped by means of recoupment bills along with other payments made from the same advance. Amounts of deposits will be paid into the treasury by others also with challans in triplicate, one copy of which will be forwarded to the Public Works Officer concerned at once, who will bring the amounts on his deposit register. The amounts received in the treasury, whether from a Public Works Officer or any one else, will be credited in the treasury accounts to the head "Public Works Deposits" but no detailed register will be maintained in the treasury for such deposits. Repayments made by the treasury on bills passed for payment by Public Works Officers will be debited to "Public Works Bills Payable" by the treasury and accounted for in the register of bills of the Divisional Office. The repayment vouchers will always give reference to the number and date of the original deposit in the deposit account of the Public Works Officer. The Divisional Office will send to the Audit Office a monthly extract of its deposit register in the same form in which it is maintained as also a monthly list of the repayments authorised to be made from the treasury. Repayments made from the permanent advance will not be included in the monthly accounts rendered to the Comptroller until the recoupment bill has been cashed from the treasury. The transactions under "Deposits" during the month in cash should be distinguished from adjustment transactions. At the end of every month, a memo should be prepared showing the opening balance, the total receipts and total repayments, and the closing balance under the head. The total receipts and payments should agree with the total credits and debits in his deposit registers. The credits will not find a place in their monthly accounts but the repayments will appear as charges the vouchers for which will reach the Comptroller with the bi-monthly lists of payments as in the case of payments for work bills. In the case of deposits not claimed within the prescribed period and consequently lapsing to Government, a list will be sent to the Audit Office once a year. The amount will be adjusted in the Audit Office by credit to "Revenue" and intimation will be sent to the Divisional Office for noting the fact in its deposit register.

A register will be maintained for "Miscellaneous Advances" in Public Works Form 30 (C) and an extract from it showing the transactions of the month and the outstanding balances will be submitted monthly to the Audit office.

VII. Abolition of Letters of Credit.

18. The primary responsibility for seeing that the grant is not exceeded rests with the spending officer and the function of audit is only to bring to the notice of the authorities concerned, any excess of expenditure up to date over the budget allotment or over the grant as it stands at the end of each month and to ask for sanction, if the grant has been or is about to be exceeded. It is unnecessary, therefore, that in the Public Works Department, the Audit Office should inform Treasury Officers of the extent of drawings which may be allowed to Executive Engineers every month and thus exercise an additional control to see that the grants are not exceeded. Applications for Letters of Credit and drawing of cheques against them are therefore abolished. The register of liabilities will however continue to be maintained to enable the Executive Engineer to regulate his expenditure against grants. By abolishing the system of Letters of Credit, the following saving of work will be effected in Divisional Offices:—

Saving of work by abolition of Letters of Credit.

1. Preparation of the application for Letters of Credit.

2. Preparation of extracts from Register of Liabilities in the last months of the year.

3. Maintenance of a separate running account for Letters of Credit in the cash book in which the credits are posted on the receipt side and a balance is struck each month.

4. The work involved in striking a balance in the counterfoil of the cheque book every time a cheque is drawn.

5. Reconciliation of the treasury and cash book balances of the Letters of Credit in Forms 20-A and 20-B.

VIII. Lists of Temporary Establishment charged to Works.

19. These lists will not be submitted in future to the Audit Office by Executive Engineers, as a distinct provision should be made in estimates and charges for works establishment audited against it.

20. The pumping and maintenance establishment of the Water-Supply Division will be charged to the head "Establishment" under proper sanction and the present list of works establishment discontinued in this case also.

IX. Divisional and Sub-Divisional Accounts and Registers.

21. Under the new system, the registers and accounts to be maintained by Sub-Divisional Officers and Executive Engineers and the accounts and documents to be submitted by the former to the latter as also those to be submitted by the latter to the Audit Office will be as mentioned below:—

A.

Registers and Accounts to be maintained by Sub-Divisional Officers.

1. Two Permanent Advance Registers, one for the advance allowed for contingent charges and the other for expenditure on works.
2. Triplicates of work bills submitted to Divisional Office.
3. Materials at site accounts.
4. Register or account of daily receipts and issues of stock.
5. Abstract of stock received.
6. Abstract of stock issued.
7. Monthly return of receipts, issues and balances of stock.
8. Register or account of daily receipts, and issues of tools and plant.
9. Monthly return of receipts, issues and balances of tools and plant.
10. Half-yearly register of stock.
11. Yearly return of tools and plant.
12. Measurement books.
13. Progress reports.
14. Completion reports.
15. Indents for stores.
16. Copies of estimates.
17. Copies of agreements.
18. Schedule of rates.

All the above are maintained at present with the exception of the two registers numbered 1 which will take the place of the imprest account now maintained.

B.

Accounts to be rendered by Sub-Divisional Officers to the Executive Engineer.

1. Recoupment bills in duplicate for permanent advances for both contingent charges and expenditure on works repayment of deposits, etc., met from permanent advances, the original to be returned with pay order.

2. Work bills in triplicate (the original to be passed for payment at the treasury, the duplicate to be retained in Divisional Office and the triplicate to be returned to Sub-Divisional Office).

3. Copies of items 3, 5 to 7 and 9 of Statement A to be sent at the end of the month and retained in Divisional Office and 4 and 8 in original which should be returned; and half-yearly and yearly copies of 10 and 11.

4. Measurement Book with each final bill sent for audit and payment.

5. Indents for Stores.

6. Completion Reports.

All the above are being submitted at present except that work bills whether in recoupment of permanent advances or not will be in new forms. Besides the above some other returns are submitted at present. They will either be discontinued or prepared in the Division Office.

C.

Registers and Accounts to be maintained in the Divisional Office.

1. Cash book.
2. Register of bills received for audit. (New.)
3. Register of passed bills. (New.)
4. Adjustment book.
5. Stock abstract book.
6. General abstract book (abstract of 3, 4 and 5.)
7. "C" register in two parts.
8. Register of sanctioned estimates.
9. Register of appropriations.
10. Register of liabilities.
11. Register of miscellaneous advances (in place of office copies) and schedules of stock purchases and sales on credit. (Office copies.)
12. Contractors' Ledger. (New.)
13. Monthly statement of tools and plant.
14. Half-yearly returns of stock with supplement thereto.
15. Yearly returns of tools and plant.
16. Register of deposits in Civil Account Code Form 41 (in place of office copies).
17. Transfer advice books, acceptance books and write-back orders.
18. Registers of contingent charges and of expenditure on works met from permanent advances with recoupment bills in duplicate. (New.)
19. Acquittance rolls for establishment and for travelling allowance of establishment.
20. Service books.
21. Pass book.
22. Cash remittance book.
23. Register of miscellaneous properties.
24. Do measurement books.
25. Do agreements.
26. Do incumbents.
27. Do securities.
28. Do land.
29. Do buildings.
30. Originals of estimates.
31. Do agreements.
32. Schedule of rates.

D.

List of Accounts and Documents to be rendered to Comptroller Monthly.

1. Statement showing amounts of bills passed for payment at the treasury every month, to be sent on the last day of each month.

FORM C.

Memo of payments on work bills.

Total value of work done			...
Amount to be held in reserve being per cent Rs.....		...	
Deduct payments—			
Amount of previous payments as in bill No. dated, Schedule docket No.		...	
Amount of contract certificate paid from permanent advance not yet recouped.		...	
Payment now made			
Amount of cash advances adjusted		...	
Recovery of value of stock supplied		...	
Amount paid on this bill		...	
	Total	...	.....
Unpaid balance of value of work done held in reserve			.....
Deduct cash advances made			
Net due to or from contractor			
Unadjusted items			
Advances for contractors' materials			.....
Value of Government materials supplied			
	Net unadjusted	...	.....

Signature of contractor.

Here put in Stamp

"Pay order issued."

Received the sum of Rs. (in words).....

Receipt Stamp.

Signature of Executive Engineer.

Witnesses 1.

„ 2.

Signature of Contractor.

FORM D.

No..... ...Division

Bills Nos.....

(THIS ORDER WILL BE CURRENT TILL THE END OF THE NEXT MONTH.)

Name of Contractor.....

Number of passed bill	Name of work	Amount Rs.	a.	p.
	Total Rupees (in words).....			
	.....			

For use in Treasury.

Month.....191

No. of Voucher.....—I/II List.

Pay Rupees (in words).....

.....

.....and debit

the amount to "Public Works Bills Payable."

Treasury Accountant. *Treasury Officer.*

Station.....

Dated 191 .

Passed for payment of Rupees (in words)

to Contractor

or order, at the treasury, to be debited to "Public Works Bills Payable."

Contents received

Contractor.

Executive Engineer *Division*

COMPTROLLER'S OFFICE. Works Audit Section..... .....Group.

Number of bill dated

" "

" "

" "

Checked arithmetically.

Assistant Auditor.

Checked finally.

Admitted Rs.....

Objected to Rs..... .(*Vide No.* in Form 96 B)

Remarks—

Auditor. *Superintendent* *Gazetted Officer.*

FORM E.

SCHEDULE DOCKET OR LIST OF VOUCHERS.

DIVISION.....No..... MONTH.....191 .

Name of work—

Register number and amount of estimate—

Head of account—

State whether "in progress" or "completed".....

	Amount	Remarks
	Rs. a. p.	
Bill Nos.	.....	
Adjustment—		
Total bills and adjustments ...	.....	
Charges for stock	.....	
Total ...	.....	
Deduct refunds directly credited in treasury accounts—	.....	
Net charges of the month	.....	Amount of appropriation.
Progressive outlay of the year	.....	
Do up-to-date since commencement	.....	

OFFICE OF THE COMPTROLLER IN MYSORE,
BANGALORE, 5TH OCTOBER 1917.

NO.

WAD. I. 338
Circular No. 2186.

FROM

M. N. KRISHNA RAO, ESQ.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

All Executive Engineers and
Disbursing Officers of the Public Works,
Maramat and Electrical Departments.

SIR,

It having been brought to notice that a few doubts still exist in the practical working of the new system of accounts introduced by Government Order No. Fl. 7750-99—G. F. 219-16-1, dated 22nd June 1917, I have the honor to issue the following supplementary instructions:—

1. *Register of Passed Bills.*

(*a*) In this register, bills in recoupment of permanent advances received from Sub-Divisional Officers should be numbered serially along with contractors' bills on the date of receipt. There will be only one number to a recoupment bill, the sub-vouchers included therein bearing consecutive numbers for each bill, thus, 4—1, 4—2, 4—3, 4—4, etc., which would indicate the numbers of sub-vouchers included in recoupment bill No. 4. Each recoupment bill will, like any other bill, be entered first in the Register of Bills Received, the column 'Date of measurement' being left blank.

(*b*) As the Treasury Pass Book will show the Pass Order number and the amount paid, it is necessary that the Pass Order number should be quoted in the 'Register of Passed Bills' so as to facilitate the preparation of the list of unpaid bills, which should show the number or numbers of bills included in each pass order. For this purpose in the column 'Date of payment' of this register, the Pass Order number will be entered with the date below as a denominator, *e.g.*, $\frac{250}{4\text{-}9\text{-}17}$.

(*c*) In some divisions, the parties may not turn up to receive payment on the same day on which the bills are passed for payment and in places like Akkihebbal, it is not possible, it is understood, to send the bills by registered post the same day. Bills should be passed as soon as possible and entered in the Register of Passed Bills. They should be handed over to the parties when they appear to receive them or if there is any delay in their appearance, they should be despatched to them by registered post on the earliest possible date.

2. *Preparation and Payment of Bills.*

The originals of bills will be prepared in ink by subordinates as at present and the duplicates and triplicates by means of carbon papers so as to avoid unnecessary copying work. Arrangements will be made for the supply of a few sheets of carbon paper to each division. Indents for the exact requirements should, however, be prepared and sent to the Stationery Depot as early as possible.

The contractors' and officers' acknowledgments need not be obtained on duplicates and triplicates and the space provided therefor may be left blank.

Bills prepared prior to 1st August 1917, may be in old forms, but should contain all the particulars required by the new forms and be accompanied by the Pass Order sheet, before they can be presented for payment. Bills will be passed for payment, only at the Treasuries which are situated within the jurisdiction of the passing officer and on which cheques were being hitherto drawn.

3. *Memorandum of Payments on Bills.*—(*a*) One important part of the audit of bills is to see that previous payments are correctly noted and taken into account. A mere reference to the previous bill number and month, without the Schedule Docket number does not enable

the previous bill being readily traced in the Audit Office. It is therefore necessary for the Schedule Docket number also to be quoted. The duplicate of the previous bill has always to be referred to for checking the correctness of the payments in the next bill under audit and if it has been omitted or not been possible to note the Schedule Docket number at the time of filing it, the number can be found from the Register of Passed Bills or the C Register in which also the Schedule Docket number should be noted each month and quoted on the duplicate previous bill and the memorandum of payments of the bill under audit.

(*b*) There are 3 items under 'Payments now made':

1. Amount of cash advances adjusted.
2. Recovery of value of stock supplied.
3. Amount paid on this bill.

Item No. 3 alone will be posted in the Register of Passed Bills, while items 1 and 2 will be adjusted in the C Register in reduction of the 'Balance due by contractor' on account of cash advance and stock supplied. Neither of the items will pass through the Adjustment Book except when the recovery has to be credited to a different work altogether. The line "Deduct cash advances made on bill No....., dated..... less adjustments" is intended to show the net unadjusted outstandings against the Contractor, on account of cash advances.

4. *Abstract of Schedule Dockets.*—There seems to be a misapprehension in some Divisions that only such of the heads as are actually enumerated in Form P appended to the Government Order of 22nd June 1917 shall find a place in the Abstract of Schedule Dockets and that therefore the classification of the expenditure under the sub-heads shown in Appendix XXII of Public Works Manual and the preparation of the Abstract of Expenditure against budget grant would be rendered difficult. This is not so. Form P is merely a few sample entries to show how the abstract is to be written up. The expenditure should be stated in the Abstract of Schedule Dockets exactly as was done in the Schedule of Expenditure, in order of departmental heads except that the name of work, the progressive total, estimate number, etc., will be omitted. To render the preparation of this Abstract easy, the C Register should be opened out in the order of the heads concerned and, if necessary, an index kept of the pages of each Sub-Divisional C Register in which works under the different heads are posted. The month's outlay for each departmental head will thus be obtained from the abstract and the year's outlay posted in the Abstract of Expenditure (P. W. Form 198 B) by adding the 'Total charges of the year' from the previous months' abstract. An office copy may be kept for facility of reference, but no office copy of the old Schedule of Expenditure need be maintained.

5. *Permanent Advance Registers.*—There should be two registers one for contingencies and the other for works outlay maintained in the Divisional Offices as in the case of Sub-Divisions, *vide* item 18 of list C of memorandum.

I may add in this connection that sub-imprests may be granted to Cashiers and Sub-Overseers from the Permanent Advance according to exigency and they may then be required to keep similar registers of Permanent Advances. I may also add that bills in repayment of permanent advances should be accompanied by all sub-vouchers other than muster rolls exceeding Rs. 25 and all contract certificates for running account payments, whatever be the amount thereof, as already explained in the notes on the facing sheet of the Register of Permanent Advances.

6. *General Abstract Book.*—There is no special form prescribed for this book. The Cash Abstract Book now in use will be continued with headings suitably modified where necessary. Cash receipts will not be posted in this book as they are not to find a place in the Account Current, but the entries in the Register of Passed Bills, the Adjustment Book and the Stock Abstract Book will be posted therein, to collect together the totals for each head of account to be included in the Account-Current.

7. *Cash Book.*—(*a*) The column 'Date of payment into Treasury' represents the payment side of the cashbook. Transactions passing through the cash book will not be brought into the Divisional Account-Current, but will be shown in the respective schedules as recoveries adjusted direct in Treasury accounts. Cash recoveries for 'Miscellaneous Advances', 'Stock' and 'Refund of Expenditure' will be shown under suitable headings in the cash book,—there are a few blank money columns in the cash book for this purpose—and accounted for in the schedules concerned so as to reduce the total amount at debit of the concerned heads of account and to arrive at the correct total thereof. *The figures will not, however, be posted in the General Abstract Book or taken into the Account Current.* Revenue schedules need not be submitted to the audit office. Where, however, a revenue account is credited by adjustment, a schedule showing the details of the corrections to be made may be sent with the Account-Current.

(*b*) It is presumed by some that the Cash Book comprises only Revenue cash realisations. This is not so. It is to be a record of *all* cash receipts, whether of revenue, or of recovery of value of Stock or of Miscellaneous Advances or on account of works. There will be no cases of cash refunds direct to Treasury without the knowledge of the Executive

Engineer. The amounts will be received by the Executive Engineer, brought on the cash book and remitted to the Treasury with a chellan in which, the head of classification should be noted as ' Unclassified receipts' with the name of work and the head of account to which it relates, added. The Treasury will show such refunds in its ' Schedule of unclassified receipts ' and the adjustment to the correct heads of account carried out in the Audit Office.

(*c*) Some Executive Engineers deem it necessary to maintain a separate Cash Book for salary and travelling allowance payments so as to have a control over these payments. This, however, is superfluous. The establishment charges of Headquarters Establishments alone are disbursed in cash by the Executive Engineer and the acquittance roll is the account of disbursements therefor. The Sub-Divisional payments are arranged for by means of Cash Orders and the Executive Engineer has merely to satisfy himself that the undisbursed amounts are reported in time, that the acquitance rolls are returned, and that the correct deductions are made in the next bill submitted for audit, as explained in para 15 of this Office Circular of March 1917.

8. *Contractors' Ledger.*—(*a*) The Contractor's Ledger is collective record of all the transactions with a Contractor relating to the several works executed by him, and should be kept up irrespective of whether a particular work is executed solely by one Contractor or by many. The ledger should therefore be opened for all Contractors except for those who will have only one bill (first and final) for works costing less than Rs. 500.

(*b*) There should be only one bill to a Contractor where the value of work to be done does not exceed Rs. 500, and this rule is intended to (1) minimise the number of running accounts and with it, the labour of posting the ledger and (2) accelarate the progress of works so that contractors may be anxious to complete the works undertaken and receive a lump-sum final payment. It is needless to mention that the incentive to push works cannot be strong when work done, however small, is paid for in part and the creation of a body of professional men to take up works in the Department can never be realised unless men are gradually trained and are able to finish small works speedily and receive payment finally once for all. Frequent petty payments impair the *morale* of the contractors.

I may mention the Government order enunciates no new principles but merely reiterates the instructions issued by the Chief Engineer 10 years ago. There may be some works such as repairs to roads and tanks, which will have to be done in two different seasons and perhaps after a long interval. In these cases, it should be possible to settle the claims finally of each Task or Piece-worker for the items of works completed by him in each season. In other exceptional cases, payments for petty works costing up to Rs. 500 may be made in two or three instalments at the most. The spirit of the rule should, however, be kept in view, *viz.*, that the swelling of the number of bills of a Contractor causes increase of work all round and that it fosters the tendency to protract the execution of works and consequently to keep open work accounts for any length of time.

9. *Deposits.*—Repayments of deposits made from permanent Advance will not be included in the monthly accounts rendered to the Comptroller until the recoupment bill has been passed for payment at the Treasury whether cashed or not during the month. The recoupment bill (including amounts in repayment of deposits) should be entered in full by the Divisional Officer as soon as passed in the Register of Passed Bills and encashed by the Sub-Divisional Officers before the close of each month, if possible. But whether it is cashed or not it will be included in the accounts as expenditure incurred. If not cashed, it will remain outstanding in my books as "Public Works bills payable."

10. *Saving of Work.*—It may be considered that the Register of Bills Received and the Contractor's Ledger will increase the work of the Division Office to some extent, but the non-maintenance of these was a grave defect in the system which the latest orders are intended to remedy. The exclusion of the Establishment charges from the Divisional Accounts, the abolition of the complicated Schedule of Establishment charges, the abolition of the system of Letters of Credit, etc., undoubtedly involve a reduction of work in the Divisional Office; and further facilitate the advancement of the date of submission of accounts. The early closing of stock, adjustment and material at site accounts has also now been permitted. There was no doubt some delay in the past in the Treasury Officers returning the Pass Book with the payments duly noted, which reacted to some extent on the submission of Treasury Balance Reports; but the Treasury accounts have been much simplified from 1st August 1917 and the Treasury Officers have been clearly instructed to return the Pass Books entered up before the 2nd or the 3rd of each month.

There can therefore be no occasion for any delay in the submission of Divisional Accounts and I trust that you will realise the importance and the necessity of the punctual submission of accounts and co-operate with this office in working out the new scheme.

I have the honor to be,
Sir,
Your most obedient servant,

M. N. KRISHNA RAO,
Comptroller.

Circular No. 3.

FROM

M. N. KRISHNA RAO, ESQ.,
Officiating Comptroller,
Bangalore.

To

All Officers of the Public Works, Electrical and Marahmat Departments authorised to draw Salary, Establishment, Travelling Allowance and Contingent Bills.

SIR,

The Government having in their Order No. Fl. 4626-9—G. F. 171-16-1, dated the 19th February 1917, directed that the payment of Salary, Establishment, Travelling Allowance and Contingent Bills of the Public Works, Electrical and Marahmat Departments should be obtained in future from Treasuries by presenting detailed bills for the different kinds of payments in forms prescribed in the Civil Account Code, I have the honor to request that the procedure indicated below may be followed in respect of these bills, from the 1st April 1917.

2. All claims on account of salaries and travelling allowances of Gazetted Officers and Establishments and of contingencies of the Offices of Superintending Engineers, Executive Engineers, the Divisional Offices of the Electrical Department and the Deputy Commissioners, Marahmat Department, should be drawn on bills presented at the Treasury for payment, instead of being drawn by cheques against Letters of Credit as at present. The payments will appear in the Treasuay Accounts and the bills paid will be forwarded by the Treasury Officers to this office with the Lists of payments. The transactions will not be brought on the Divisional Cash Book or Accounts, and it will also be unnecessary for the Divisional Officers to prepare Schedules of Establishment Charges.

SALARY BILLS OF GAZETTED OFFICERS.

3. Each Gazetted Officer will prepare his own salary bill in Civil Account Code Form (Finl. No. 101) and present it for payment at the Treasury or Sub-Treasury nearest to his headquarters.

4. To enable Treasury Officers to pay the salary bills of Gazetted Officers for the first time, advice slips showing the salary admissible to each Gazetted Officer are being forwarded to you, and I request you to kindly distribute them to the officers concerned to be attached to their first salary bill presented at the Treasury; in the absence of this slip the Treasury will not make payment. The salary bills should be signed and receipted as provided on the form and sent direct by each Gazetted Officer to the Treasury for payment. The name of the Treasury or Sub-Treasury from which the officer wishes to take payment has been left blank on the slip, and I would request that the name of the Treasury may be filled in at the time of presenting the salary bill and the slip at the Treasury. The slip will be retained by the Treasury and be in force until further orders or until the officer is transferred.

5. When an officer is transferred from the jurisdiction of one Treasury or Sub-Treasury to another or wishes to change the place of payment within the division, he should obtain a last pay certificate in the prescribed Form (Fl. No. 108) from the Treasury or Sub-Treasury Officer who last disbursed his salary and present it with his first bill at the new Treasury. In case of transfer from one division to another, the entire salary due to an officer for the month in which he is transferred should be drawn at the end of the month from the Treasury from which he will draw salary after transfer.

6. When the salary of an officer is changed, an advice slip will be issued by this office to the officer concerned direct and the latter will attach the slip to the bill on which salary is drawn for the first time at the altered rate.

7. An officer on leave may draw his leave allowances from any Government Treasury on production of a last pay certificate obtained from the Treasury at which he last drew his salary together with an advice slip from this office intimating the leave allowance admissible, which will be issued only in cases of leave other than privilege leave. If the officer does not appear in person to receive payment of his leave allowance, he should either attach a Life Certificate to his bill or endorse it to a banker who has given a general bond of indemnity to the Comptroller.

8. Permanent monthly allowances, *e.g.*, conveyance allowances, bicycle allowances which were hitherto being included in Travelling Allowance Bills should hereafter be drawn on Salary Bills along with salary whether in the case of Gazetted or of Non-Gazetted Officers.

Travelling Allowance Bills of Gazetted Officers.

9. The Public Works Department Journal and Bill forms now in use should be discontinued and the Civil Account Code form (Financial Form No. 107) should be used instead, for drawing the travelling allowances of Gazetted Officers.

10. Government having ordered that the system of pre-audit of Travelling Allowance Bills be discontinued, the bills may be presented for encashment at the Treasuries which cash the Salary bills of the officers concerned. The bills for any months previous to March 1917 should, however, be submitted to this office for pre-audit.

11. The preparation of these bills and their examination by Drawing and Countersigning Officers require great care to prevent unnecessary objections and recoveries of amounts unauthorisedly drawn.

12. Travelling allowance bills requiring countersignature should be duly countersigned by Controlling Officers before being presented to the Treasury for encashment.

13. The attention of the Countersigning Officers is invited to Article 644, Mysore Service Regulations. As regards the responsibilities of the Drawing, Countersigning and Treasury Officers reference is invited to Article 13, Civil Account Code.

Salaries of Non-gazetted Officrs and Eestablishments.

14. Pay bills of establishment will be paid by Treasury Officers on the responsibility of heads of offices, and in this connection special attention is invited to Article 13 of the Civil Account Code. No advice slips or letters of authority for the payment of these bills will, therefore, be required or issued from this office.

15. As regards Establishment Charges, two bills in Civil Account Code Form 6 (Finl. Form 19) will be prepared by each Executive Engineer, one for establishment on the divisional scale, *i.e.*, for store-keepers and clerical and menial staff and another for that on the provincial scale, *i.e.*, Upper and Lower Subordinates and Petty and Accounts Establishments including Cashiers. In these bills the whole of the respective establishments, whether employed in the Divisions or in Sub-Divisions, whether Divisional and Sub-Divisional, Permanent or Temporary should be included and the bills should be accompanied by absentee statements in (Finl. Form 20). The bills will then be presented at the District Treasury for payment. As however the payment to the men may have to be made at different places, the Executive Engineer will send, along with the bills, a requisition for cash orders for payment to the subordinates stationed near the Sub-Treasuries in the same district and in rare cases for Remittance Transfer Receipts for amounts which may have to be disbursed outside the limits of his district. When the cash, cash orders and Remittance Transfer Receipts are received, the headquarters staff will be paid in cash and their acquittances taken in a separate book. The cash orders and Remittance Transfer Receipts will be sent to Sub-Divisional Officers concerned, as cheque or money is sent at present, together with separate acquittance rolls showing the amount due to each person. Amounts thus sent may be returned by the Sub-Divisional Officers during the whole of the month and during the greater part of the next month, if they cannot be disbursed immediately. Towards the close of the next month and in time for the Divisional Office to prepare the bills for that month, the acquittance rolls should be returned with a note of any amount still undisbursed. The Divisional Office will deduct this amount in the next Establishment Bill and send to the Sub-Division, along with the acquittance roll for that month, the total amount shown in the roll less the sum deducted as indicated above, details being furnished in the space provided for the purpose in the bill. The amount thus deducted may be re-drawn when necessary on a Supplementary Bill quoting the bill from which the deductions were made.

16. The above procedure is applicable also to the Leave Allowances of non-gazetted officers, who are on leave and who are entitled to draw allowances during such leave. The leave allowances should be included in the usual way in the bills of the offices to which they are attached, and payment should be arranged for either by drawing cash from the Treasury or by obtaining cash orders on Sub-Treasuries or Remittance Transfer Receipts on other District Treasuries, as in the case of salaries.

17. When any non-gazetted officer is transferred from one division to another, he should be furnished with a last pay certificate in the Civil Form (Financial No. 108) signed by the head of his office for presentation to the head of the office to which he is transferred. The entire salary due to an officer for the month in which he is transferred should be drawn in the bill of the Division to which he is transferred along with the salary of the other members of the establishment on the due date.

Adjustment of Establishment Charges to Fund Head.

18. The adjustment of Establishment Charges to other major heads in the general accounts of the State concerned will be carried out once for all at the end of the year by this office. The percentages chargeable to the marginally noted fund and works will, however, be charged every month to the funds or works concerned in the Divisional accounts, by credit to "Civil Works Establishment" at the fixed rates

District Fund.
Municipalities.
Local Funds General.
Village School Funds.
Cemetery Works.
Contributive Works.

Travelling Allowance of Establishments.

19. The Sub-Divisions will continue to prepare their claims as at present, but in the Civil Form Financial No. 107-A and send them to the Divisional office, where one consolidated bill will be prepared in the same form showing separately the journeys and allowances for each person, and the consolidated bill will be presented at the Treasury for payment, in the same way as Establishment Bills. The subsequent action will be the same as in the case of establishment payments. Bills for months previous to March 1917 should, however, be submitted to this office for pre-audit as hitherto.

20. The travelling Allowance Bills may be presented for encashment only at the Treasuries which cash the Pay Bills of the establishments concerned. The instructions given in paras 11 to 13 *supra* regarding the careful preparation and scrutiny of the bills and the responsibilities of the several officers should be noted.

Irregularities discovered in Audit.

21. Any irregularities discovered in the audit of the bills paid at the Treasury will be communicated by this office to drawing officers by means of audit memoranda. These should be replied to immediately and returned in original to this office. Retrenchment orders will be communicated direct to the Treasury, copies of the same being sent to the officers concerned for information. The Treasury Officers will make the necessary retrenchments from the next bills of the officers against whom the retrenchments are made by this office. The officers concerned will if they consider it necessary submit their representations against the retrenchments direct to this office when they will be duly considered and the necessary orders will be issued.

Contingent Expenditure.

22. Cheques should not be issued in payment of charges on account of Office Contingencies, nor should such charges be met out of the imprest for Works expenditure and the contingent charges will not therefore appear in the Divisional Accounts. These charges should be kept entirely separate from expenditure on works, and the imprest money should be used exclusively for this latter class of expenditure. A contingent register in Civil Account Code, Form 10 (Finl. Form No. 111) should be opened in each Executive Engineer's Office showing in detail the expenditure incurred under the sub-heads enumerated in para 1561 of the Public Works Department Code.

23. Each Disbursing Officer will be allowed a fixed permanent advance to meet his expenditure on office contingencies. The amount now sanctioned for your $\frac{\text{Office}}{\text{Division}}$ in the Government Order of 19th February 1917 referred to in para 1 above is shown in the statement given below, and this amount may be drawn at once from the Treasury by you on a simple receipt. This permanent Advance will be quite distinct from that allowed for works and the accounts of the two should on no account be mixed up :—

OFFICES.	Amount of advance.
	Rs.
Direction.	
Chief Engineer	250
Superintending Engineer, Southern Circle	75
Do Northern „	75
Construction.	
Bangalore Division	50
Mysore „	50
Hassan „	50
Kadur „	50
Kolar „	50
Tumkur „	50
Chitaldrug „	50
Shimoga „	50
Sanitary „	75
Water Supply	100
Irrigation „	50
Workshop „	50
Mysore Headqurter Range	75
Krishnaraja Sagar Works.	
Superintending Engineer, K. S. Works	75
No. I Division	25
No. II „	25
No. III „	25
No. IV „ Akkihebbal	50
No. V „ Yedatore	25
Special Land Acquisition Officer	100

OFFICES				Amount of advance
				Rs.
Electrical Department.				
Chief Electrical Engineer		...	...	200
Bangalore Power and Lighting		...	...	25
Mysore do	...	...	..	25
Sivasamudram Section	...	...	..	25
Civil Officers.				
Deputy Commissioner, Marahmat Department,		Bangalore District.		25
Do	do	Mysore	...	25
Do	do	Tumkur	...	25
Do	do	Hassan	...	25
Do	do	Kolar	...	25
Do	do	Kadur	..	25
Do	do	Shimoga	...	25
Do	do	Chitaldurg	..	25
		Total	...	1,950

24. An acknowledgment should be sent to this office as required by Article 78 of the Civil-Account Code, as soon as the advance is drawn. The advance should be distributed among those of your subordinate officers, who are authorised to incur contingent expenditure according to their requirements, a portion being reserved for your own office use.

25. As soon as a payment is made from the advance, the payee's receipt should be obtained and the amount entered in the Contingent Register under the appropriate sub-head. When the permanent advance is nearly exhausted, a line should be drawn across the Contingent Register and the totals of each column made. These totals should be entered in a bill in Civil Account Code, Form 12, which should be presented at the Treasury for payment supported by sub-vouchers for only items of over Rs. 25.

26. If, at any time, a payment has to be made of an amount, which is too large to be met from the permanent advance, the sum required can be drawn from the Treasury on the same form of Contingent Bill with the addition of a note that the sub-voucher will follow, and when the amount is drawn and disbursed, the payee's receipt should be submitted direct to this office.

27. The Disbursing Officer will remain responsible for the entire amount of the advance drawn for his division. All subordinate officers, to whom a portion of the advance has been distributed, should send sub-vouchers to the Disbursing Officer for recoupment of their portion of the advance. The Disbursing Officer should then enter the amounts of the sub-vouchers under the respective columns in his Contingent Register and remit the amount from his permanent advance, if possible. Otherwise, he should prepare a contingent bill and present it at the Treasury asking for a Cash Order or Remittance Transfer receipt in payment for the same.

28. I would invite a careful perusal of Articles 77 to 87 of the Civil Account Code relating to Contingent Charges.

Miscellaneous.

29. Cash recoveries on account of Salaries, Establishment, Travelling Allowance and Contingencies, including subsistence allowance and batta received from Courts, should be remitted into the Treasury with the necessary particulars of classification, and should not be credited in the Division Cash Book.

30. The balance of the permanent advance, undisbursed pay and miscellaneous cash recoveries referred to in para 29 *supra* should on no account be mixed up with your departmental Cash Balance or shown in your Divisional Accounts. They should always be treated and kept as separate balances.

31. Under paragraph 483 of the Public Works Department Code, a Superintending Engineer or an Executive Engineer may grant an advance up to a limit of one month's pay *plus* travelling allowance, to any officer in his department including himself, under orders of transfer. Such advances should be drawn from the Treasury on the ordinary salary or travelling allowance bill forms, as the case may be. These advances as well as recoveries on account of such advances, whether made in cash or by deduction from bills, should not appear in the Divisional Accounts. Such advances should be noted in the last pay certificates.

PAYMENT OF BILLS AT BANGALORE

32. The marginally noted offices, the bills of which were hitherto being paid at Bangalore will continue to send the bills for salaries of Gazetted Officers and Establishments and Travelling Allowance and Contingencies to this office for pre-audit prepared in the forms and in the manner indicated above. The payment of these bills will be made by cheques issued by this office. As regards the imprests now held by the Chief Engineer and the Superintending Engineer of Northern and Southern Circles, accounts will be rendered for the amounts spent and the balances refunded to this office, so as to enable this office to replace the imprests by permanent advance of the amounts sanctioned by Government.

The Chief Engineer and Public Works Secretary.
Superintending Engineers, Northern and Southern Circles.
Executive Engineer, Bangalore Division.
Do Sanitary ,,
Do Water Supply ,,
Do Irrigation ,,
Do Workshop and Stores Division.
Chief Electrical Engineer.
Bangalore Power and Lighting.
Deputy Commissioner, Marahmat Department, Bangalore.

33. Arrangements have been made for the printing and supply of a certain number of the necessary forms direct by the Government Press to all Public Works Officers. For any further supplies that may be required, indents should be submitted to the Superintendent of Stationery. If you do not receive a timely supply of the forms, a small number of them may be obtained from the nearest Treasury Officer.

I have the honor to be,
Sir,
Your most obedient servant,

(sd) M. N. Krishna Rao

Offg. Comptroller.

BANGALORE,
Dated, 21st March 1917.

9

OFFICE OF THE COMPTROLLER, PUBLIC WORKS AND RAILWAY BRANCH.

Dated Bangalore, the 18th April 1917.

To

All Disbursing Officers of the Public Works, Electrical and Marahmat Departments.

Circular No. 4, dated 18th April 1917.

SIR,

In continuation of this office Circular No. 3, dated the 21st March 1917, I have the honor to request that the procedure indicated below may be followed in respect of recoveries from Salary and Establishment Bills on account of Security Deposits, of rents due for occupation of Public Buildings, of Miscellaneous Advances, etc.

I. SECURITY DEPOSITS.

Security Deposits should be recovered in cash and not by deduction from bills. The prescribed instalments should be recovered at the time of disbursement of salaries and paid direct to the credit of the "Savings Bank Accounts" concerned without waiting for the complete recovery of all the instalments and without the transactions being passed through your Deposit Account. In all such cases an acknowledgment should be granted to the official concerned for having paid the amount into the Savings Bank. Security Deposits already recovered from the members of the Establishment and outstanding in your Deposit Account should be cleared by being paid into Savings Bank.

II. RENTS DUE FOR OCCUPATION OF PUBLIC BUILDINGS.

In the case of Gazetted Officers who draw their salaries direct from the Treasury and of members of establishments whose pay is drawn on bills from the Treasury, the demands on account of rent due from them should be included in Form P. W. Serial No. 120, which is sent monthly to the Treasury Officers so that the amounts due may be recovered by the Treasury Officers in the same way as rents due from Civil Officers. Such recoveries will not, of course, enter your accounts.

In the case of officers and establishment at Bangalore for whom pay is drawn on pre-audit cheques drawn by this office, the statement of recoveries in Form P. W. Serial 120 will be sent to this office.

III. MISCELLANEOUS ADVANCES.

All personal advances to members of the department on account of transfer, purchase of motar cars and motor cycles, etc., will hereafter be drawn on bills presented at the Treasury and the transactions relating to them should not be brought on your accounts.

Items of this nature already outstanding in the Miscellaneous Advance Account may be finally adjusted by debit to Civil Department III in your next monthly accounts. The debit should be supported by a statement giving the following details:—

(1) The name of the officer against whom the advance is outstanding.
(2) The purpose for which the advance was made.
(3) The date on which the amount was advanced.
(4) Amount already adjusted.
(5) Balance outstanding.

The deductions made in the Salary and Establishment Bills on account of such advances will be directly taken into account in this office. To enable this being done the nature of the deductions and the advances against which recoveries are made should be detailed in a statement in subjoined form to be attached to the bill.

Name of Debtor	Nature of advance and authority therefor	Amount advanced or balance outstanding	Amount recovered in this bill	Balance

Recoveries from the members of the establishment on account of advances other than those referred to above, such as those for cost of materials sold on credit, charges incurred in workshops before recovery of the amount due which are to be adjusted in your accounts should be effected in cash and not by deduction from bills.

IV. As regards recoveries on account of Insurance Premia and other Fund deductions shown in bills, the procedure followed in the Civil Department should be followed and they should not accordingly be brought on your accounts.

V. In regard to the adjustment of arrears and over payments outstanding in the Establishment Charges Schedule on the 1st April 1917, the following procedure may be followed :—

1. All outstandings on account of payments made which have not been admitted in audit must be cleared before the 31st May 1917. The disbursing officers are requested to furnish explanation required or communicate sanctions where necessary before the above date in respect of these items, so that they may be passed finally, if possible. Such of the items as have been disallowed by this office and remain unadjusted on the 1st June 1917, should be recovered by short drawal in subsequent bills for Salary, Travelling Allowance or Contingencies as the case may be.

2. The amounts audited but not paid should be drawn on Supplemental Bills wherein particulars relating to the claim and the bill in which the claims were passed by this office should be noted. In the case of payments at Bangalore these supplemental bills should be sent to this office for issuing cheques. (Para 13A, Treasury Manual.)

3. Arrear claims not hitherto claimed and drawn should also be drawn on supplemental bills in accordance with para 65 of Civil Account Code provided they are not six months old. If they have been in arrears for over six months the bills should be sent to this office with explanation for delay for pre-audit.

I have the honor to be,
Sir,
Your most obedient servant,
M. N. KRISHNA RAO,
Offg. Comptroller,
Public Works and Railway Branch.

GF 93-17 SW 8 GF 93-17 D 1521

P. W. Serial No. 114] No R.C. 925 9/3

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows :— Comptroller, Mysore Public Works and Railway Branch, Bangalore.

FROM

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,
Dated Bangalore, the 27 Dec. 191 7.

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of
His Highness the Maharaja of Mysore,
~~*Public Works and Railway Branch.*~~

4811

11 Dec 1917 XXX 15

To

Rajamantrapravina

Dewan Bahadur J.S.Chakravarti Esq., M.A.,
F.R.A.S., etc.,
Secretary to the Government of Mysore,

Financial Department.

Sir,

With reference to the last para of my letter No.R.C.892 dated the 17th instant, I have the honor to submit herewith copies of the*marginally noted letters for the information of Government.

I have the honor to be,

Sir,

Your most obedient servant,

R Srinivasaraghavan
For Comptroller.

CV/27-12

27.12.17

1.This office No.R.C.910 dated 22-12-1917
2.Agent's No.A.E.10785/Fl.38 dated 24-12-1917
3.This office No.R.C.921 dated 26-12-1917

MYSORE PUBLIC WORKS DEPARTMENT.

191

FROM

M. N. KRISHNA RAO, ESQ., M.A.,

Officiating Comptroller to the Govt. of
H. H. the Maharaja of Mysore,
P. W. & Rj. Branch.

To

Dated

Despatched

Received

No.

Subject

WD 3/6-GPS—L,700—20-10-13

G 6793-17-8

Letter No.R.C.910 dated the 22nd December 1917 from the Comptroller of Mysore, to the Agent, Mysore State Railways, Bangalore.

*****

Circular No.R.C.839 dated the 5th instant relating to the reforms in the Railway Construction Accounts.

....

In continuation of this office No.R.C.839 dated the 5th instant, I have the honor to state that pending final orders of Government with regard to the other Divisions, the New System of Accounts will be introduced in the Chitaldrug-Chickjagur Railway and Tadasa-Hebbe Tramway Construction Divisions with effect from 1st January 1918, and to request that you will be so good as to sanction permanent advances for Works Expenditure and for contingencies to these Divisions, intimating the same to this office.

Five copies of the Circular are enclosed herewith.

", Copy "

Superintendent, Comptroller's Office,
Records Section.

Encl to 4743-17

Letter No.AE 10785/Fl.No.38 dated the 24th December 1917 from the Agent, Mysore State Railways, to the Comptroller of Mysore, Bangalore.

****

With reference to your letter No.R.C.910 dated the 22nd December 1917, regarding the introduction of the new system of Accounts in the Chitaldrug-Chickjajur Railway and Tadasa-Hebbe Tramway construction Divisions with effect from 1st January '18 I have the honor to state that a further representation has been made to Government on the unsuitability of the new system to the Railway Department and to request that pending orders of Government on this, the introduction of the new system may kindly be held in abeyance.

" Copy "

Superintendent, Comptroller's Office,
Records Section.

CV/26-12

Em-G-G793-17-8 4

P. W. Serial No. 114]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows :— Comptroller, Mysore Public Works and Railway Branch, Bangalore.

No.
R.C No.921

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,
Dated Bangalore, the 26 Dec. 191 7

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
~~Offg.~~ *Comptroller to the Government of*
His Highness the Maharaja of Mysore,
~~*Public Works and Railway Branch.*~~

To

The Agent,
Mysore State Railways,
Bangalore.

Sir,

With reference to your letter No.A.E.10785/Fl.38 dated the 24th instant asking me to hold in abeyance the introduction of the New System of -- Accounts in the ~~Chickmagalur~~ Chitaldroog-Chickjajur Railway and Tadasa-Hebbe Tramway Construction Divisions, I have the honor to state that the new procedure will be brought into force in these Divisions in accordance with Government Order No.Fl.2910/G.F.93-17-5 dated the 14th instant.

I have the honor to be,
Sir,
Your most obedient servant,
Sd/- R. Srirangarajan
For Comptroller.

CV/26-12

" Copy"

for Superintendent, Comptroller's Office,
Records Section.

MYSORE PUBLIC WORKS DEPARTMENT.

191

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Officiating Comptroller to the Govt. of
H. H. the Maharaja of Mysore,
P. W. & Ry. Branch.

To

Dated

Despatched

Received

No.

Subject

WD 275–GPS–10,000–20-3-15

Lumsdaine D. 1575 G.F. 93-17

WD 02628—GPB—1,500—25-4-16 Sec. 9

Ry. 31

MYSORE STATE RAILWAYS,

No. RS 1945

CENTRAL OFFICE,

Bangalore, 5th January *191* 8.

JAN 1918

From

THE SECRETARY TO THE GOVERNMENT OF MYSORE FOR RAILWAYS,

BANGALORE.

To

The Secretary to the Government of Mysore,

Financial Department,

B a n g a l o r e.

Sir,

Adverting to correspondence ending with your letter No.Gl.2910/G.F.93-17-2 dated the 14th December 1917, I have the honour to inform you that Government desire that the old system of payments might be continued until the Railway Secretary's representation now before them is properly considered.

2. I shall be pleased if you will kindly advise the Comptroller, Public Works & Railway Branch accordingly.

I have the honour to be,
Sir,
Your most obedient servant,

Under Secretary in charge,
Railway Secretariat.

44

G. R. S. 26]

SUBJECT Railway Construction Account.

Diary No. of letter replied to 1575

General and Revenue Secretariat

(87)

,, the 191 .

Date of issue 9-1-18

Signed by W Sreenivasa Iyengar

Section 87.
File No. 15.
Serial No. 10

No. H 3573

9-1-18

To

The Secretary to Government
for Railways

Sir,

With reference to your no
Rs 1945-35 5th January 1918, I am
directed to request you to
be so good as to kindly forward
for perusal and return, the
file of papers containing the
Govt order directing that
the old system of payments
might be continued until
~~the disposal of~~ further your representation

over.

Yr Excellency's [illegible]

in the matter of Denabu the Juicaffe-Baoni the Cunfi as desired in para 2 of your letter

Necessary instructing to the Comptroller will be issued as desired in para 2 of your letter under reply, on receipt of the above papers.

I have the

9.1.18.

for Principal Secretary

List of Enclosures.

Copies

Enclosed.

GPB—20,000—14-2-14

C. O. 44—Rec. 19]

WD A 0606—GPB—10,000—31-7-17

G 793-17
Sec: 11 46

D 1644

Please address reply to the Comptroller to the Government of His Highness the Maharaja of Mysore and refer to

RC No. 974/Sec 5

RECD on 11 JAN 1918

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

3011

Dated Bangalore, the 9th January *1918*.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Comptroller to the Government of His Highness the Maharaja of Mysore.

To

The Financial Secretary to Government

Bangalore.

SIR,

In continuation of my letter No.R.C 925 dated 26th December 1917 I have the honour to forward herewith copies as noted in the margin of the subsequent correspondence with the Agent on the subject.

2. I beg to invite reference to the Agent's letter No.A.E.83 of the 3rd instant. I do not understand why the construction works should suffer or why the time for their completion should be extended by the adoption of the new procedure. The only important change which the new procedure introduces is the presentation of bills to the treasury along with the cheques drawn for the payment of claims preferred in them. There must be a bill before a cheque can be drawn in payment of it and there is nothing revolutionary in requiring the presentation of both the bill and cheque (called Pass Order under the new procedure) to the treasury.

3. The order regarding the adoption of the new procedure was passed by Government in the Financial Department and it was reaffirmed by them. It was distinctly stated by the Financial Department in their letter No. Fl.2910/G.F.93-17-5 dated 14th December 1917 to the Secretary for Railways that his views had been carefully considered before orders were passed. I could not hold in abeyance an order relating to accounts

procedure passed by Government in the Financial Department, especially after it had been affirmed for the second time by them. I beg to invite reference to the last sentence of the Agent's letter dated the 3rd instant. The Department that assumed any responsibility was not the Audit Department but the Railway Department which would not follow the orders passed by Government. In these circumstances, I consider that the Agent was not justified in writing in the strain of the last sentence of his letter of the 3rd instant, to me. Such attitude on the part of a spending Department towards the Audit Department is inconsistent with the function of the Auditing Department and with the independence with which it should perform its duties. I request that the Agent may be required to desist from using threats towards the Audit Department for restraining its freedom of action within its legitimate sphere of ~~action~~ work.

I have the honour to be,

Sir,

Your most obedient servant,

M. Venkatarama Rao

Comptroller.

Letter No.A.E.10864/Fl.No.38 dated 28-12-17 from the Agent.
do No.R.C. 927 dated 29-12-17 to the Agent.
do No. A.E.10906 of 31-12-17 from the Agent.
do No.R.C. 1185 of 2-1-18 to the Agent.
do No. A.E. 83 dated 3rd January '18 from the Agent.

Ex : 16 G7 93-17-11

Letter No.A.E.10864/Fl.No.38 dated 28th December 1917, from the Agent, Mysore State Railways, to the Comptroller, Mysore Government, Bangalore.

With reference to your letter No. R. C. 921 dated 26th December 1917 regarding the introduction of the new system of accounts in the Chitaldrug-Chickjagur Railway and Tadasa-Hebbe Tramway Divisions, I have the honor to state that this office is not aware of the Government Order No. Fl.2810/G.F.93-17-5 dated 14th idem and that I regret I cannot agree to the introduction of the new system until final orders are passed by Government on my note on the subject.

I therefore again request you to hold the introduction of the new system in abeyance.

"C O P Y"

Superintendent,
Records Section,
Comptroller's Office.

SAM.

Ecn: 6-6393-17-11. 45

R.C.No.927 dated 29th December 1917 from the Comptroller, Mysore Government, to the Agent, Mysore State Railways, Bangalore.

Introduction of new system of accounts in the C.C.Rys and T. H. Tramway Divisions.

With reference to your letter No. A.E.10864/Fl.No.38 dated the 28th instant, I have the honor to forward a copy of Government Order No. Fl.2910/G.F.93-17-5 dated the 14th idem and to state that as final orders have been passed, there is no need to hold the new procedure in abeyance in regard to the two new Divisions. I again invite reference to the orders of Government requiring you to sanction permanent advances necessary for the Divisions brought under the new procedure.

" C O P Y "

for Superintendent,
Records Section,
Comptroller's Office.

SAM.

Ex: C 7793-17-11

50

Letter No.A.E.10906 dated 31st December 1917 from the Agent, Mysore State Railways, Bangalore, to the Comptroller of Mysore.

Instroduction of new system of accounts in the C. C. Railway and T. H. Tramway Divisions.

With reference to your letter No.R.C.927 dated 29th December 1917, I have the honor to inform you that a fresh representation has been made to Government and to request therefore that the new procedure may kindly be held in abeyance till orders from Government on the matter are finally received.

"C O P Y"

Superintendent,
Records Section,
Comptroller's Office.

SAM

Ex: 65 G 793-17-11

Sl

Letter No.R.C.Mis. 1185 dated 2nd January 1918 from the Comptroller, Mysore Government, to the Agent, Mysore State Railways, Bangalore.

With reference to your No. A.E.10906 dated 31st December 1917, I have the honor to state that the matter is one relating to accounts and I have received definite orders of Government in the Financial Department to introduce this new procedure. I do not therefore see my way to hold in abeyance the orders of Government affirmed for the second time by them.

" C O P Y "

Superintendent,
Records Section,
Comptroller's Office.

SAM.

Ex: G.G.793-17-11 52

Letter No. A.E. 83 dated 3rd January 1918 from the Agent, Mysore State Railways, Bangalore, to the Comptroller of Mysore.

I have the honor to acknowledge the receipt of your letter No.R.C.Mis.1185 dated 2nd January 1918 regarding the introduction of new system of accounts in the newly formed Railway Construction Divisions. I admit the matter is one relating to accounts but the introduction of the new system is also of vital importance to the Railway Department. As you however insist on forcing the order without waiting for further orders of Government on my representation, I am issuing instructions to my staff to carry out your orders. But if by withholding of the present facilities, works on constructions suffer and the periods for the completion of the new lines get extended, I request you to kindly note that the responsibility will be yours.

A

"COPY"

Superintendent,
Records Section,
Comptroller's Office.

SAM

53

G. R. S. 26]

File No. 93-17
Serial No. 12

*Diary No. of letter replied to*_____

No. H 3868

General and Revenue Secretariat
( )
, *the* *191* .

To The Comptr.,

Lie,

Date of issue 19-1-18

With reference correspondence ending with your letter No. 974/R.C.G. 10.1.18 regarding the introduction of the changes in the system of accounts of the Rly. Construction Dept. as recently sanctioned by Govt. I am directed to state that the old system of payments may be allowed to continue pending further consideration of the representations of the Railways enclosed Govt.

Signed by W Sreenivasaraghavan

I have etc.

over.

SUBJECT.

No H 3868 dt 19/1/18

Copy by next mail. this letter

19.1.18

19/1/18

G. R. S. 26]

SUBJECT Introduction of the change in the system of accounts of the Railway Construction Works

Diary No. of letter replied to 16414

General and Revenue Secretariat
( )
, *the* 191 .

Date of issue 1st February/18

Signed by W M Nibbs Lieutt

Section 4 F
File No. 93-
Serial No. 14

Confidential

No. FL 6077
dt 1st February/18

To
The Secy: to Govt:
for Railways

Sir,

I am directed to invite reference to letter no: A.E. 83 dated 3rd January 1918 from the Agent, Mysore State Rys:, to the Comptr: (copy enclosed for ready reference) regarding the introduction of the

over.

18.

new system of accounts
in the newly formed
Railway Construction Divisions
and to state that in the
opinion of Govt: the tone
of the ~~said~~ after letter is objectionable.
He may be requested to state
why he has used such
discourteous language
in his communication to
the Comptroller.

I have the
31.1.10
for Financial Secy.

List of enclosures.

HR
31-1-10.

Copied by

Examined by

GPS—50,000—11-2-11

27/✓

5½

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section C.7
File No. 98-17
Serial No. 15

GENERAL AND REVENUE SECRETARIAT,
( )
, the 191

No. 96704
& 1 March/18

Date of issue.....1—3—18.....

To
The Secy: to Govt:
for Railways

Signed by.....W Swaminathan.....

Sir,

With reference to
this office memo No: 76-384
dated 19th January 1918.
stating that the old system
of payments in the Ry Construction
may be allowed to continue
~~in the Railway construction~~
pending further consideration on your representation
~~accepted~~. I am directed to
Request you to be so good

over.

X flag J.

The Railway Secretariat
file containing the Demand's
order to obtain the procedure
&c. Rly was sent to that
office by the Under Secy
with the Demand to take
d. (action on 23-1-18.
+ no action was taken till now
Please see pencil noting on
1/c by the Asst.

Kindly ascertain
as to intimate the procedure
obtaining in ~~other~~ Railways
worked by the State in Br India
~~to the Department of Railways~~

I have.

21.2.18

Asst Secy.

19-2-18

List of enclosures

Copied by

Examined by

WD 86—GPB—60,000—17-11-18

Confidential.

D.2357

5

97932/17

Ry. 3]

WD A0271—GPB—3,000—27-9-17

(14)

No. Rs 2669

Encl

CONFIDENTIAL

MYSORE STATE RAILWAYS,

CENTRAL OFFICE,

Bangalore, 8th March *191* 8.

From

THE SECRETARY TO THE GOVERNMENT OF MYSORE FOR RAILWAYS,

BANGALORE.

To

The Financial Secretary

to the Government of Mysore,

B a n g a l o r e.

Sir,

SUBJECT:- Introduction of new system of accounts in the Railway Department.

With reference to your letter No.Fl.4077/G.F.93-17 dated the 1st instant, I have the honour to forward herewith a copy of letter No.1262 dated the 2nd idem received from the Agent, Mysore State Railways, on the subject.

I have the honour to be,

Sir,

Your most obedient servant,

8/3

Ag.Secretary for Railways,

Government of Mysore.

CSS

Ex: W 677 93-17-17

59

Letter No.1262 dated 2nd February 1918 from the Agent, Mysore State Railways, to the Secretary for Railways, Govt. of Mysore.

Subject:- Introduction of new system of accounts in the Railway Department.

With reference to letter No.Fl.4077/G.F.93-17 dated 1st February 1918 from the Financial Secretary to Government to your address on the above subject, I beg to state that no discourteous language seems to me to have been used in my communication No.A.E.83 to the Comptroller and I much regret to learn that Government consider the letter as objectionable.

"COPY"

Registrar,
Railway Secretariat.

8/3/18